

## **APPENDIX 8**

## APPENDIX 8

### DEPOSITION OF KEVIN SAMUELSON (January 5, 2012)

<b><i>e</i>Plus Affirmative Designation</b>	<b>Lawson Fairness Designations/ Summaries</b>	<b><i>e</i>Plus Objections to Lawson Fairness Designations</b>	<b><i>e</i>Plus Objections to Lawson Fairness Summaries</b>
10:12 - 10:14			
12:12 - 12:18			
13:4 - 14:15	14:16-14:21 (objection re: deposition topic scope)	LR 30(F)	
14:22 - 15:1	15:2-15:7 (clarification of Mr. Samuelson's ability to speak for Lawson); 15:8-15:16 (Mr. Samuelson spoke with counsel regarding due diligence); 15:22-16:3 (Lawson and Infor are separate companies); 231:2-231:7 (Lawson is a separate company and needs their own CFO)	FRE 401/402, FRE 403 (15:22-16:3 & 231:2-7)	
16:19 - 17:3			
19:3 - 20:2			
21:5 - 22:1	20:3-20:9 (Mr. Samuelson spoke to in-house counsel, Gibson Dunn, finance employees and other Lawson employees to prepare for Topic 16); 22:2-22:5 (preparation for Topic 17 was the same as for Topic 16)		
22:12 - 23:12	23:13-23:16 (preparation for Topic 18 was the same as for Topics 16 and 17)		

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25:9 - 26:3	24:14-25:3 (context for discussion of exhibit 3); 26:12-26:17 (objection)	LR 30(F) (26:12-17)	
26:21 - 27:5			
28:5 - 28:21	28:22-29:8 (objection re: deposition topic)	LR 30(F)	
29:10 - 30:17	31:8-31:15 (preparation regarding Topics 1 and 2 of the second 30(b)(6) notice was similar to the other topics)		
31:7			
37:12 - 37:21	37:22-38:7 (source and context of exhibit 4)		
39:13 - 39:16			
42:10 - 42:11	42:12-43:1 (context for discussion of collaboration on exhibits)		
43:2 - 44:16	44:17-45:3 (specific direct costs for license fees includes sales force)		
45:4 - 45:14			
46:3 - 47:5			
47:12 - 47:15	47:17-47:19 (objection)	LR 30(F)	
47:20 - 48:12			
48:15 - 48:22	49:1-49:13 (context and introduction for discussion of support for Lawson customers. Support costs are specific to the revenue)		

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49:14 - 50:17	51:3-51:5; 51:10-51:18 (context for third party costs discussion)	FRE 401/402, FRE 403	
52:2 - 54:16			
55:4 - 55:21	55:22-56:4 (objection and clarification)	LR 30(F)	
56:7 - 59:8	59:9-59:12 (cost to maintain software hosting servers is part of costs subscription)		
59:13 - 60:7	60:8-60:12 (allocation of line items made by Mr. Samuelson)	FRE 401/402/403	
60:22 - 61:8			
62:5 - 63:8	63:9-64:1 (context of Mr. Samuelson's unfamiliarity with specific line items)		
66:15 - 67:10	66:3-66:14 (explanation of why disaggregated line items are not delineated)	FRE 401/402/403	
		LR 30(F) (67:14-15 -- Highlighted in pink on transcript, but not included in spreadsheet)	
67:17 - 68:5	68:6-68:14 (other software companies do not build total profits by revenue, but if they did, it would be consistent with Mr. Samuelson's approach)	FRE 602	Mischaracterizes testimony. (Witness testified that his personal guess was "most folks" would allocate the same way)
69:15 - 69:21			

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70:16 - 71:17	71:18-71:20 (product management costs are separate from marketing costs)		
71:21 - 72:17	72:18-72:21 (more explanation of allocation: sales representatives' commission is 100% associated with license revenue)		
72:22 - 73:9			
73:22 - 75:17			
77:6 - 78:16	76:5-77:4 (context for discussion of exhibits provided by Mr. Samuelson)	LR 30(F) (76:14-77:2)	
78:18 - 79:3	79:15-79:21 (summaries provided addressed recent questions in letters from ePlus)	FRE 401/402, FRE 403	
79:22 - 80:6	80:7-80:9 (many others were involved)		
81:1 - 81:13			
82:5 - 82:7	82:8-82:15 (clarification of Jury to Injunction column)	FRE 106	
83:2 - 85:2	85:3-85:5 (objection)	LR 30(F)	
85:6 - 85:18	85:19-86:20 (objection. Also, revenue stops at May 23rd because RSS was no longer sold)	LR 30(F) (85:19-21); FRE 403 (86:1-20)	
86:21 - 88:19			
89:12 - 89:15	89:16-89:19 (objection)	LR 30(F)	
89:20 - 89:22			

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90:9 - 92:10	92:11-92:12 (objection)	LR 30(F)	
92:13 - 92:19			
92:20 - 93:17	93:18-94:6; 95:16-96:16; 96:20-97:4; 97:8-97:17; 97:20-99:7 (explanation of general ledger and context for calculations in summary sheets; product development costs and other items not allocable among products)		Incomplete summary. (Witness also testified that it is impossible to allocate marketing costs, product management costs, or sales costs to the infringing products.)
100:4 - 100:13	100:14-102:9 (Overall profit margins are applicable to the combinations in question, including services)		
102:10 - 102:14	104:14-104:22 (Mr. Samuelson could not think of specific general and administrative costs that could be specifically allocated to the infringing products and services, except for litigation costs)	FRE 602	
105:8 - 106:1	106:2-106:6 (further clarification that variable and fixed costs are included)		

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106:15 - 107:7	106:7-106:14; 108:11-108:14; 108:16-109:5 (Additional revenue on one additional infringing system and product sold would not definitively have no impact on the fixed costs for Lawson)	FRE 602	Mischaracterizes testimony. (Witness testified that he could not answer definitively.)
110:4 - 111:15	111:16 (objection)	LR 30(F)	
111:17 - 112:8			
115:4 - 115:20	115:21-117:2; 117:7-117:20 (Mr. Samuelson is not entirely familiar with all specific SKUs, nor can anyone be. They attempted to identify SKUs associated with the relevant functionality.	FRE 602 (15:21-117:2)	Incomplete summary. (Witness also testified that PROC had some functionality related to purchase orders, some related to requisition, and some related to inventory control.)
120:1 - 120:4			
121:4 - 121:17	121:18-122:6 (No RSS revenue would be included after date of the injunction)		
123:2 - 123:22			
126:22 - 127:7			
127:9 - 128:9	128:15-128:17 (objection)	LR 30(F)	
128:20 - 129:13	129:14-129:16 (objection)	LR 30(F)	
129:17 - 130:17	130:18-130:20 (objection)	LR 30(F)	
130:21 - 131:2			
131:16 - 132:3			
133:4 - 133:21	133:22 (objection)	LR 30(F)	
134:1 - 134:4			
137:7 - 137:19			

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138:6 - 138:14	138:15-139:1 (running objection re: configurations)	LR 30(F)	
139:3 - 141:12			
143:7 - 143:22	142:16-142:20; 144:1-144:13 (Mr. Samuelson's familiarity with the pricing configurator is limited)	LR 30(F) (144:4-6)	
144:19 - 146:6	146:7-146:11 (objection)	LR 30(F) (146:8-9)	
146:12 - 147:2	147:3-147:4 (context for his statement; namely, he is relying on the document to answer)		
147:5 - 147:18			
152:20 - 153:12	152:8-152:19 (Mr. Samuelson is also not familiar with every SKU); 153:13-153:14 (objection)	LR 30(F) (153:13-14)	
153:15 - 153:16	155:19; 155:6-155:8 (objection and objection reference)	LR 30(F)	
154:11 - 154:21			
155:12 - 155:18			
155:20 - 156:2			
157:4 - 158:1			
161:4 - 162:13	167:21-168:2 (objection)	LR 30(F)	
166:22 - 167:17			



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168:10 - 169:8	171:10-171:19 (Mr. Samuelson will come back after the break with information on what license revenue would be included; his former testimony may have been incorrect)	FRE 401/402/403	
169:20 - 171:9			
172:1 - 172:5			
173:4 - 173:13	173:14-173:16 (Further context that they will return to the question of what customers are included)	FRE 401/402/403	
179:15 - 180:2	180:3-180:4 (objection)	LR 30(F)	
180:5 - 181:14	181:15-181:19 (objection)	LR 30(F) (181:15 & 181:19)	
181:20 - 181:22	182:21-183:6 (Lawson recognizes revenue pursuant to GAAP standards); 184:19-184:20 (objection)	LR 30(F) (184:19-20)	
183:7 - 184:18	190:17-190:20 (objection)	LR 30(F)	
184:21 - 184:22	191:7 (objection)	LR 30(F)	
186:14 - 190:16			
190:22 - 191:6			
191:8 - 192:3			
193:16 - 195:2	195:3-195:12 (running objection re: scope of designation)	LR 30(F)	
195:17 - 199:13	199:14-199:15 (objection)	LR 30(F)	
199:16 - 199:21			
200:15 - 201:15			

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207:10 - 208:7	207:1-207:8 (context of discussion of methodology, and scope of knowledge of the witness)		
208:18 - 210:5	208:8-208:17 (objection and clarification re: source of data); 210:6-210:22 (objection, clarification. Mr. Samuelson states he is not aware of whether the SKU referred to is included or not)	LR 30(F) (208:8-10 & 210:11-16)	
213:22 - 214:9			
215:22	215:3-215:21; 216:1-216:10 (context for answer that he does not see the letters TCS)	LR 30(F) (215:3-21)	
222:1 - 223:4	223:6 (clarification and context for witness's next statement)	LR 30(F)	
223:7			
223:9 - 224:11	224:12-224:18 (clarification re: summaries responding to question posed by ePlus)	LR 30(F)	
230:6 - 230:13	230:14-230:20; 231:3-231:7; 232:1-232:14 (Lawson needs its own CFO. Mr. Samuelson used to be CFO for Lawson.)	FRE 401/402, FRE 403 (231:2-7)	
233:21 - 234:22			
235:2 - 238:4	235:1 (objection); 238:5-238:8 (objection)	LR 30(F)	

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238:10 - 239:6	239:7-239:10 (further clarification of prior answer)		
240:10 - 240:18			
242:10 - 242:13	242:13-243:10 (provides context regarding service revenue and ability to apportion)		
243:11 - 243:20	243:21-244:3 (objection)	LR 30(F)	
244:13 - 245:2			
247:8 - 248:17	248:18-249:4 (objection)	LR 30(F)	
249:5 - 250:17			
253:18 - 253:21			
255:6 - 255:13	255:14; 154:21 (objection and reference to prior objection)	LR 30(F) (255:14 & 254:20-21)	
255:15 - 255:18	256:2-256:6 (clarification that if customer risk not paying maintenance, they would not receive support or have anything to do with Lawson)		Mischaracterizes testimony. (Witness testified that if customer did not pay maintenance for a component, Lawson would not deal with them <i>with respect to that component.</i> )
259:1 - 259:15			
259:19 - 263:5			
263:9 - 265:9	263:6-263:7 (objection)	LR 30(F)	
265:14 - 266:13	265:10-265:13 (objection); 266:14-266:22 (clarification re: inclusion of information in supplemental response)	LR 30(F)	

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272:8 - 272:11	268:16-268:22-269:1-269:6 (Mr. Samuelson was Senior vice president of mergers and acquisition at the time of the take private of Lawson and had responsibility in the take private); 272:12-272:15 (clarification for witness on privilege).	LR 30(F) (272:12-15)	
272:16 - 273:3			
276:19 - 278:10	278:11-278:13 (clarification of year)		
282:19 - 283:6			
283:11 - 283:15	283:7-283:10 (instruction on privilege)	LR 30(F)	
290:16 - 291:13			
299:1 - 299:11			
299:22 - 300:21			
302:22 - 303:7	303:8-303:9 (objection)	LR 30(F)	
303:10 - 303:19			
304:6 - 304:13			
305:3 - 306:13			
306:20 - 307:15	307:16-307:17 (objection)	LR 30(F)	
307:18 - 307:20	307:21-308:2 (clarification of exhibit reference)	LR 30(F)	

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308:21 - 309:3	309:4-309:7; 309:11-309:15 (context for future discussion of email contents); 309:16-19; 309:22-310:17; 310:20-311:20; (discussions with lenders and work-around due diligence, regarding replacement product); 312:8-313:1 (there challenges and differences with replacement product)	FRE 801/802/803 (310:6-13 & 312:8-313:1); FRE 602 (312:8-313:1)	
313:2 - 313:13	313:14-313:15 (objection)	LR 30(F)	
313:17 - 315:4	316:19-317:3 (further clarification that Mr. Samuelson did not know the names of the companies)		
316:9			
316:13 - 316:18			
317:4 - 317:6			
318:17 - 320:7	320:8-320:19 (Some costs can be either fixed or variable, as this is a gray area).	FRE 701	
320:20 - 321:6	321:7-321:9 (clarifying that the example given could be variable also)		
321:10 - 321:12	323:14-325:16 (elongated discussion re: topic designation; context for discussion of interrogatory)	LR 30(F) (324:16-325:16)	
325:19 - 326:10			
329:9 - 329:17			

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332:16 - 333:14			
334:1 - 334:9	334:10; 334:12-334:15 (objection)	LR 30(F)	
334:11			
334:16 - 335:11			
338:14 - 338:18			
343:9 - 344:4	343:3-343:9 (objection and clarification)		
347:15 - 348:6			
350:2 - 350:21			
352:20 - 354:2	355:4-355:16; 356:7-356:19 (further context and explanation that Lawson recognizes revenue pursuant to GAAP standards)		
357:21 - 358:1			
358:8 - 358:14			
361:10 - 362:5	362:6-362:17 (further clarification of profit margin explanation; also, objection)		
362:21 - 363:7	363:8-363:10 (objection)	LR 30(F)	
363:11 - 363:21			
364:4 - 364:7	364:20-365:1 (context that Mr. Samuelson did not remember receiving the email)		
365:2 - 365:19			
366:1 - 367:6	367:7-367:8 (clarification re: revenue association)	LR 30(F)	
367:9			

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367:13 - 367:17	367:18-368:1 (clarification that Mr. Samuelson's understanding was based solely on the email text)		
368:2 - 368:8			
372:10 - 372:22			
378:3 - 379:3			
381:15 - 382:19	380:7-380:16; 380:21-380:22; 381:2-381:14 (It is impossible to be precise in apportioning service revenue that a particular customer paid to a particular product that customer has).		Mischaracterizes testimony. (Witness testified that it was "difficult" to be precise.)